

One of the eight recipients of this year's award, AIRINC/Fokker Services, specializes in the maintenance, repair, and overhaul work for aircraft including Airbus and Boeing airplanes. AIRINC was recognized by the award for being an excellent role model to the Alabama business community, for its continuous strong support of the entire Alabama export community, for its involvement at the international level, and for its continued growth as a business themselves. With a 26,000 square foot facility and 65 employees, AIRINC brings in approximately \$13.5 million in revenue each year, and regularly sends employees on business to parts of Europe and Asia.

Madam Speaker, I ask my colleagues to join with me in congratulating both the employees and management team at AIRINC/Fokker Services for receiving the Alabama Governor's Trade Excellence Award. I know the employees, their friends, families, and members of the community join with me in praising AIRINC/Fokker Services for their many accomplishments, and I extend my thanks for their continued service to the Alabama business community, the First Congressional District, and to the international business community.

#### IN TRIBUTE TO GWEN JACKSON

#### HON. GWEN MOORE

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Ms. MOORE of Wisconsin. Madam Speaker, I rise today to recognize a compassionate leader and volunteer from the Fourth Congressional District, Gwen T. Jackson. Her involvement in the voluntary and nonprofit arena has been a lifelong pursuit: she has served on the board of over 50 different organizations in the Milwaukee metro area. Mrs. Jackson is a recognized leader at the national, regional and local level for her work in the community.

Mrs. Jackson was a pioneer for women in management and executive business positions and was vice president of human resources when she elected for early retirement in 1981 from BRILLS, Inc. where she worked for over 30 years.

Mrs. Jackson is well known as the consummate volunteer and her commitment to civic involvement includes the following leadership roles: chairman, Women's Fund of the Greater Milwaukee Foundation; United Way of Greater Milwaukee; Volunteers of America of Wisconsin; Alliance for Children and Family; Milwaukee County Department on Aging; African American Women's Project and chapter chair and chairperson emeritus of the red cross of greater Milwaukee among others. Mrs. Jackson's over 40-year tenure of volunteering at the Red Cross is held as her signature volunteer service. Further, she served as the national chairman of volunteers and part of the senior management team for the American National Red Cross in Washington D.C.

Mrs. Jackson's advocacy and leadership on a myriad of issues including the fields of aging, health, women and youth has earned her the respect and heartfelt admiration of Milwaukeeans. She has not only been the recipient of countless awards including an Honorary Doctorate from Cardinal Stritch University and Outstanding Citizen Award from the

National Council of Christians and Jews, but she has also had awards and scholarships named in her honor including the Gwen T. Jackson Angel Fund to provide quality of life assistance to frail elderly and mentally challenged adults who live in Volunteers of America of Wisconsin group homes.

Madam Speaker, for these reasons, I am honored to pay tribute to Mrs. Jackson's contributions to the Fourth Congressional District. She is a community treasure and the many honors and awards she has received are a testament to the positive impact she has had on Milwaukee.

#### TRIBUTE TO DMITRY A. BROWN FOR THE AWARD OF EAGLE SCOUT

#### HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Mr. GRAVES. Madam Speaker, I proudly pause to recognize Dmitry Brown, a very special young man who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Boy Scouts of America, Troop 397, and by earning the most prestigious award of Eagle Scout.

Dmitry has been very active with his troop, participating in many scout activities. Over the years Dmitry has been involved in scouting, he has earned 41 merit badges and held numerous leadership positions, serving as Assistant Patrol Leader, Patrol Leader, Scribe, and Assistant Senior Patrol Leader. Dmitry is a brotherhood member in the Order of the Arrow and a Brave in the Tribe of Mic-O-Say. Dmitry has earned numerous awards such as the Leave No Trace Award, World Conservation Award, God and Life Award, and the Bartle Heritage Award.

For his Eagle Scout project, Dmitry constructed a sandbox and bench for the students of Dogwood Elementary School.

Madam Speaker, I proudly ask you to join me in commending Dmitry Brown for his accomplishments with the Boy Scouts of America and for his efforts put forth in achieving the highest distinction of Eagle Scout.

#### CONGRATULATING ABRAHAM MITCHELL FOR BEING NAMED MOBILIAN OF THE YEAR

#### HON. JO BONNER

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Mr. BONNER. Madam Speaker, it is with great pride and pleasure that I rise today to honor Mr. Abraham Mitchell on the occasion of being named Mobilian of the Year for 2006 by the Mobile Civitan Club.

The Mobilian of the Year is the city's most prestigious civic honor, and Abe is most deserving of his award. With his brother Mayer, Abe co-founded the Mitchell Company in the 1950's, which would go on to become one of the southeast's largest real-estate companies before being sold in 1985. After his retirement from real estate, Abe became co-owner of another endeavor, Mitchell Brothers, Inc., which

has focused on investments and philanthropic support.

Abe is not only a very successful businessman, but he and his family have set a new standard in the state of Alabama for their philanthropic endeavors. Abe has always believed that education is paramount to the improvement of the human condition and, to that end, he has been extremely supportive of Mobile's institutes of higher education.

According to the University of South Alabama, Abe has donated at least \$4 million personally, providing for three endowed chairs in the College of Medicine and the soon to be opened Resources Learning Center in the Mitchell College of Business.

Moreover, he has funded the largest private scholarship program at USA, which provides 20 full academic scholarships each year. Abe has also supported the University of Mobile, Springhill College, Bishop State Community College, among others. He has also been heavily involved in philanthropic support of numerous cultural endeavors and community health and human service programs.

Madam Speaker, I would like to offer my personal congratulations to Mr. Abraham Mitchell for being named the Mobilian of the Year for 2006 and in so doing recognize him for his many outstanding professional and philanthropic accomplishments.

Abe's enormous generosity not only benefits the students of the University of South Alabama but our entire community, State and Nation. His extraordinary positive impact has set an exemplary example for young and old alike in Mobile. I know that my colleagues will join me in commending him for his commitment to improving the lives of so many others.

#### INTRODUCTION OF DIVIDENDS PROPOSAL

#### HON. RICHARD E. NEAL

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Mr. NEAL of Massachusetts. Madam Speaker, since 2003, certain qualified dividends from corporations have been eligible for a lower rate of tax. This lower rate of tax is 15 percent for higher income taxpayers and 5 percent for lower income taxpayers, specifically those in the 10 and 15 percent brackets. The rate of tax for lower income taxpayers becomes zero in 2008 and beyond. At the end of 2010, these special rates expire and dividends will be once again taxed as ordinary income.

This special rate was first proposed by President Bush on January 7, 2003. The proposal was described in a document released later that month by Treasury entitled, "Eliminate the Double Taxation on Corporate Earnings." Treasury explained the reason for the change was the double burden of a corporate level tax on top of the individual tax on dividends. The proposal would apply only to income that had been subject to U.S. income tax at the corporate level. But the proposal was terribly complicated.

The House then proposed a simpler cut in the dividend rate to 15 percent for any dividends received from domestic corporations. However, the final conference report did allow some dividends from foreign corporations to

qualify as well. In a statement on the Senate floor, one of the Senate negotiators, Finance Chairman CHUCK GRASSLEY, expressed reservation that shareholders of foreign corporations that had completed inversions to tax havens would benefit from this new rate.

I share that reservation. That is why today I am filing legislation to close several loopholes in this provision.

My legislation would amend Section 1 of the Internal Revenue Code to provide that dividends from certain foreign corporations which are not subject to an entity-level tax would not be eligible for the special, lower rate of tax. Since 2003, some banks have promoted "hybrid" debt instruments from foreign corporations as they may qualify for the special rate. Now, these hybrid instruments appear to be debt in the host foreign country, so the entity actually takes a deduction as if it was an interest payment. But in the U.S., they are classified as equity so the "dividend" may be eligible for the special, lower rate of tax. Clearly, this was not intended by Congress and needs to be shut down.

My bill also disallows the preferential dividend rate if the payment is received from an entity not subject to or is exempt from corporate tax in the foreign country. And, if the entity is a passive foreign investment company, or PFIC, this bill would not allow the special dividend rate even if the entity was also classified as a controlled foreign corporation, or CFC. Currently, another section of the Code treats a foreign corporation that is both a CFC and a PFIC as only a CFC, inadvertently undermining the current PFIC limitation in Section 1. My bill would ensure that this tighter works as intended.

Finally, the current law allows dividends from foreign corporations with stock registered on a U.S. exchange to be eligible for the enhanced dividend rate. Of course, if companies are headquartered in a tax haven, then there is little or no corporate level tax paid. So, my bill would provide that only dividends from foreign companies which are located in countries with a comprehensive income tax and which are traded on a U.S. exchange may qualify. This section is modeled after another section in current law providing the special rate for dividends from companies located in countries which the Secretary of Treasury determines has a comprehensive income tax treaty.

I believe these changes carry out the original intent of the President and Congress in attempting to limit double taxation. In each of these circumstances, double taxation does not exist. Whether one supported the 2003 rate cut on dividends or not, we should all support reasonable changes to current law to make sure tax benefits only accrue to those intended. I urge my fellow colleagues to support this bill.

#### ANIMAL FIGHTING PROHIBITION ENFORCEMENT ACT—SUPPORT

**HON. CHARLES B. RANGEL**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Mr. RANGEL. Madam Speaker, I rise today to express my full support for H.R. 137, the Animal Fighting Prohibition Enforcement Act. I join my other colleagues from both sides of

the aisle, animal rights organizations, and local law enforcement agencies to address the inhumane treatment of animals.

This bill has received widespread support for several reasons. First, animal fighting is terribly wrong. It is simply inappropriate and unacceptable for animals to be trained to attack and kill each other for the sole purpose of entertainment and illegal gambling. Use of animals in this manner is not only inhumane, but downright primitive and ugly. People who participate in these unlawful activities should be caught and punished.

Second, this bill will help to deter animal fighting by strengthening the penalties for those who are involved in the various aspects of animal fights. For too long the punishment has been too lenient. It is important to send a message that these cruel acts against animals will not be tolerated.

Third, the State laws will be in alignment with Federal laws. Progress has been made since the enactment of federal animal fighting laws in 1976. Currently, dog fighting is a felony in 48 States and cockfighting a felony in 33 states. Laws are needed at both the State and local levels to ensure decreases in dog fighting and animal cruelty.

I urge other colleagues to support this bill. I applaud the work done by animal rights organizations and law enforcement agencies to assist with protecting animals from inhumane treatment.

#### PERSONAL EXPLANATION

**HON. EDDIE BERNICE JOHNSON**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Ms. EDDIE BERNICE JOHNSON of Texas. Mr. Speaker, due to sickness, I was unable to vote during the following rollcall votes, had I been present I would have voted: "yea" on rollcall No. 179, On Ordering the Previous Question, Providing for the consideration of H.R. 1433 District of Columbia House Voting Rights Act; "aye" on rollcall No. 180, On Agreeing to the Resolution, Providing for the consideration of H.R. 1433; District of Columbia House Voting Rights Act; "yea" on rollcall No. 181, On Motion to Suspend the Rules and Agree, Use of Rotunda for Holocaust Days of Remembrance Ceremony; "yea" on rollcall No. 183, On Motion to Suspend the Rules and Pass, as Amended, Native American Methamphetamine Enforcement and Treatment Act of 2007; and "aye," on rollcall No. 184, On Approving the Journal.

#### INTRODUCTION OF THE VOTE BY MAIL ACT OF 2007

**HON. SUSAN A. DAVIS**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Mrs. DAVIS of California. Madam Speaker, I rise today to introduce the Vote by Mail Act of 2007—a bill to provide grants to states to help them offset the costs of adopting Vote by Mail election systems and to study the benefits of those Vote by Mail election systems.

While I love the ritual of going to the polls to vote, I know that getting to the polls on

Election Day is often difficult. For some, it's impossible. And for some elections, it simply does not make sense to open the polls.

That is why I have introduced a bill that builds upon the growing trend of states to bring the polls to the voters. I believe we should try to meet our constituents halfway by increasing access to the electoral process.

Oregon, the only State to adopt Vote by Mail, historically has one of the highest voter participation rates in the country. Oregon has also dramatically decreased its costs.

Under current law, certain States and jurisdictions may conduct certain elections by mail but only under limited circumstances and they are not given Federal funding to make that adjustment to vote by mail.

This bill would help States who want to conduct Vote by Mail elections by creating an \$18 million, 3-year grant program to provide a portion of the funds they need.

Under this bill, States would have the option of adopting Vote by Mail statewide, within a group of selected counties, or even in a single county.

Further, this bill instructs the Government Accountability Office (GAO) to conduct a very important study.

With the popularity of Vote by Mail increasing dramatically, it is crucial that we invest in some valuable research to learn about its benefits, find remedies for any problems and share best practices.

This bill will instruct the GAO to compare traditional voting methods with Vote by Mail with respect to: the likelihood of fraud and misconduct; the accuracy of voter rolls and election results; voter participation in urban and rural communities and by minorities, language minorities, individuals with disabilities, individuals who are homeless, and individuals who move frequently; residual vote rates, broken out by voter age, education, income, race, or ethnicity or whether a voter lives in an urban or rural community, is disabled, or is a language minority; public confidence in the election system; and cost savings.

As the former president of the League of Women Voters of San Diego, I care deeply about the integrity of our electoral system and the rate of participation among our citizens.

I ask my colleagues on both sides of the aisle to join me in supporting this effort to strengthen the democratic process and give elections officials and voters the options and support they deserve.

#### RECOGNIZING THE SERVICE AND ACHIEVEMENTS OF GARRETT W. WALTON

**HON. JEFF MILLER**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 23, 2007*

Mr. MILLER of Florida. Madam Speaker, on behalf of the United States Congress, it is an honor for me to rise today to recognize the significant impact Garrett W. Walton has made on the communities of northwest Florida.

In 1977, Garrett Walton moved to Pensacola, Florida, where his law career commenced as an associate and then a principal with the law firm of Emmanuel, Sheppard, and Condon. After 17 years, Mr. Walton retired from law practice, but he has continued fulfilling his passion for serving the community through his widespread involvement.